

	LIQUOR TAX	CALCULATION	SAMPLE	
NOTE		Price to On-Premise Licensee	Price to Off-Premise Licensee	Price to Retail Consumer
	Base Price/bottle	\$10.00	\$10.00	\$10.00
1	Less Licensee Discount	-1.70	-1.70	0
Subtotal		8.30	8.30	10.00
	PLUS:			
2	Specific Tax	.40	.40	.40
2	Specific Tax	.40	.40	.40
2	Excise Tax	.40	.40	.40
Subtotal		9.50	9.50	11.20
	PLUS:			
3	Substance Abuse Tax	0	1.85	1.85
4	Cost to Licensees	\$9.50	\$11.35	\$13.05
5	Sales Tax			.78
Cost to Retail Consumer				\$13.83

NOTES:

1 = 17% of Base Price

2 = Each is 4% of Base Price

3 = 1.85% of Base Price

4 = \$13.05 is the posted Shelf Price

5 = 6% of Shelf Price. Collected by Licensee and remitted to MI Dept. of Treasury